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Law Department

NOTIFICATION

No. 8026/58/Law/B3.

Dated, Trivandrum, 1st October 1958
9th Aswina 1880.

The following Ordinance promulgated by the Governor on 1st October, 1958, is hereby published for general information.

By order of the Governor,
P. D. THOMMAN,
Law Secretary.

ORDINANCE No. 8 OF 1958

THE GENERAL SALES TAX (THIRD AMENDMENT) ORDINANCE, 1958

PROMULGATED BY THE GOVERNOR OF KERALA IN THE NINTH YEAR OF THE REPUBLIC OF INDIA.

An Ordinance further to amend the General Sales Tax Act, 1125.

Preamble.—WHEREAS the Legislative Assembly of the State of Kerala is not in session and the Governor of Kerala is satisfied that circumstances exist which render it necessary for him to take immediate action to amend the General Sales Tax Act, 1125, for the purpose hereinafter appearing;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of article 213 of the Constitution of India, the Governor of Kerala is pleased to promulgate the following Ordinance:—

1. *Short title and commencement.*—(1) This Ordinance may be called the General Sales Tax (Third Amendment) Ordinance, 1958.

(2) It shall come into force with effect on and from the 1st day of October, 1958.

2. *Amendment of Schedule I, Act XI of 1125.*—During the period of operation of this Ordinance, the General Sales Tax Act, 1125 (Act XI of 1125) shall have effect as if in Schedule I to the said Act item 46 had been omitted.

B. RAMAKRISHNA RAO,
GOVERNOR.

Gazette Extraordinary No. 103 dated 1st October 1958.

Revenue (H) Department

NOTIFICATIONS

No. 8572/57/H2/RD. *Dated, Trivandrum, 30th September 1958.*

I

In exercise of the powers conferred by Section 6 of the General Sales Tax, 1125 (Act XI of 1125), the Government of Kerala, hereby make the following exemptions and reductions in respect of the tax payable under the said Act on the sale or purchase of the goods specified below:—

2. The goods specified in the Schedule to this Notification are exempted from the levy of Sales-tax under the said Act at all points except the point when sold by the person who in the State is the first dealer in such goods and who is not exempt from taxation under Section 3(3).

3. Groundnut is exempted from the levy of tax under the Act at all points except the point when purchased by a person who in the State is the last dealer in such goods and who is not exempt from taxation under Section 3(3).

4. In respect of cocoanut including copra, the existing single point tax of 4 naye paise in the rupee payable at the last point of purchase shall be reduced to 2 naye paise in the rupee at that point.

5. Oil seeds as defined in Section 14 of the Central Sales-tax Act (Act 74 of 1956) other than cocoanut including copra and groundnut are exempted from the levy of tax under the Act at all points except at the point when sold by a person who in the State is the first dealer in such goods and who is not exempt from taxation under Section 3(3).

SCHEDULE.

i. Coal, including coke in all its forms;

ii. Iron and steel, that is to say:—

(a) Pig iron and iron scrap;

(b) iron plates sold in the same form in which they are directly produced by the rolling mill.

(c) Steel scrap, steel-ingots, steel billets, steel bars and rods;

(d) i. Steel plates,
ii. Steel sheets,
iii. Sheet bars and tin bars,
iv. Rolled steel sections,
v. Tool alloy steel.
} Sold in the same form in which they are directly produced by the rolling mill.

iii. Jute, that is to say, fibre extracted from plants belonging to the species corchorus capsularis and corchorus olitorious and the fibre known as mesta or bimli extracted from plants of the species hibiscus cannapinus and hibiscus sabdariffa-var altissima, whether baled or otherwise;

iv. Rayon or artificial silk fabrics, as defined in item No. 12-A of the First schedule to the Central Excise and Salt Act, 1944;

v. Woolen fabrics, as defined in item No. 12-B of the First schedule to the Central Excises and Salt Act, 1944.

This Notification shall come into force on 1-10-1958.

II

In exercise of the powers conferred by sub-section (5) of Section 8 of the Central Sales Tax Act, 1956 (Act 74 of 1956) the Government of Kerala hereby cancel their Notification No. 12850/57/H2/RD. dated 3-4-1958 published at page 1208 of Part I of the Kerala Gazette dated 15th April 1958.

This Notification shall come into force on 1-10-1958.

By order of the Governor,
K. K. RAMANKUTTY,
Secretary.

Gazette Extraordinary No. 108 dated 1st October 1958.

Abstract

Sub: Sales-Tax (Central)—Enforcement of section 15 of the Central Sales-Tax Act 1956 from 1st October 1958—Tax levied under the General Sales-Tax Act 1125 on declared goods sold in the course of Inter-State trade or commerce —Refund of—Instructions—Issued.

Revenue (H) Department

G. O. P. 951. *Dated, Trivandrum, 30th September 1958.*

Read: 1. From the Government of India, Ministry of Finance Department of Economic Affairs—Letter No. 8 (8)—ST/58 dated 9-9-1958.

2. From the Secretary (Taxes), Board of Revenue letter No. 29421/SR. 10/57 dated 22-9-1958.

ORDER

Whereas section 14 of the Central Sales-Tax Act, 1956 (Act 74 of 1956), certain goods have been declared to be of special importance in Inter-State trade or commerce; and whereas section 15 of the said Act lays down certain restrictions and conditions in regard to the levy of tax on sales or purchases of such goods under the State Sales-tax Act; Now therefore, to give effect to the restrictions and conditions contained in the said section 15, the Government of Kerala hereby order under section 25 of the General Sales-tax Act, 1125 (Act XI of 1125) that where a tax has been levied under the said General Sales-tax Act in respect of the sale or purchase inside the State of any declared goods specified in section 14 of the Central Sales-tax Act and such goods are sold in the course of Inter-State trade or commerce, the tax so levied shall be refunded to the person concerned provided that the burden of proving that the goods are sold in the course of Inter-State trade or commerce shall be on the dealer.

This order shall come into force with effect from 1-10-1958.

By order of the Governor,

M. Devasahayam,
Assistant Secretary.

GOVERNMENT OF KERALA

Revenue (H) Department

NOTIFICATION.

No. 39923/58/H2/RD. *Dated, Trivandrum, 1st October 1958.*

In exercise of the powers conferred by sub-sections (3) and (4) of Section 13 of the Central Sales Tax Act, 1956, (Central Act 74 of 1956), the Government of Kerala hereby make the following amendments to the Central Sales-tax (Kerala) Rules, 1957, namely :—

In the said Rules:—

I. In sub-rule (1) of Rule 11 after the words, figures and brackets—

"the Central Sales-tax (Registration and Turnover) Rules, 1957".

the following shall be inserted :—

"on payment of a fee at the rate of Rs. 2 per book of 25 forms".

II. After Rule 11 the following Rules shall be inserted :—

"11-A

(1) An authorised Officer of the Central or the State Government to whom goods are sold in respect of which the rate of tax prescribed under sub-section (1) of Section 8 is applicable shall furnish a certificate provided for in clause (b) of sub-section (4) of Section 8 in the Form "D" prescribed under rule 12 (1) of the Central Sales-tax (Registration and Turnover) Rules, 1957. Before furnishing the certificate to the selling dealer the purchasing Officer shall fill in all the required particulars in the form and also affix his signature and office seal in the space provided in the form for that purpose. The counterfoil of the form shall be retained by the purchasing Officer and the other two portions marked "original" and "duplicate" shall be made over by him to the selling dealer:

Provided that no single certificate shall cover more than one transaction of sale except in cases where the total amount covered by one Certificate is equal to or less than Rs. 5,000 or such other amount as the State Government may by a general order notify in the Official Gazette:

Provided further that in respect of Departments of Government which are registered as dealers under the Act the authorised officers shall continue to furnish to the selling dealers declarations in form "C" in effecting their purchases instead.

(2) A registered dealer who claims to have made a sale to a Government not being a registered dealer shall in respect of such claims attach to his return to the assessing authority the portion marked "original" of the certificate received by him from the purchasing officer. The assessing authority may in its discretion, also direct the selling dealer to produce for inspection the portion of the certificate marked "duplicate".

11-B

(1) (a) In the case of a first sale referred to in clause (a) of sub-section (2) of Section 6 or a first sale effected by transfer of documents of title to the goods under clause (b) of that sub-section the selling dealer shall issue a certificate as provided for in the proviso to sub-section (2) of Section 6 of the Act in Form E-1 prescribed under Rule 12 (2) of the Central Sales Tax (Registration and Turnover) Rules, 1957, to the registered dealer to whom the sale is effected. Before furnishing the certificate to such purchasing dealer he or any person authorised by him in this behalf shall fill in all the required particulars in the form and shall also affix his signature in the space provided in the form for that purpose. Thereafter the counterfoil of the form shall be retained by the selling dealer and the portions, marked 'original' and 'duplicate' shall be made over to the registered dealer who effects the purchase:

Provided that no single certificate shall cover more than one transaction of sale except in cases where the total amount covered by one certificate is equal to or less than Rs. 5,000 or such other amount as the State Government may by a general order notify in the Official Gazette.

(b) The selling registered dealer shall pay the tax due under the Act to the State from which the movement of his goods commenced.

(c) The purchasing registered dealer who claims to have made a further subsequent sale by transfer of documents of title to the goods shall, in respect of such claims under sub-section (2) of Section 6 furnish to the prescribed authority the portion marked "original" of the Form E-I received by him from the selling dealer along with the original of declaration in Form "C" received from the registered dealer to whom the sale is effected.

(2) (a) A registered dealer who effects a first or subsequent sale by transfer of documents of title to the goods in a series of sales referred to in clause (a) of sub-section (2) of Section 6 or a second or subsequent sale effected by transfer of documents of title to the goods in a series of sales referred to in clause (b) of that sub-section shall issue a certificate in Form E-II prescribed under Rule 12 (2) of the Central Sales-tax (Registration and Turnover) Rules, 1957. Before furnishing the certificate the selling dealer shall fill in all the required particulars in the form and shall also affix his signature in the space provided in the form for that purpose. Thereafter the counterfoil of the form shall be retained by the selling dealer and the portions marked "original" and "duplicate" shall be made over by him to the purchasing dealer to whom the subsequent sale is effected.

Provided that no single certificate shall cover more than one transaction of sale except in cases where the total amount covered by one Certificate is equal to or less than Rs. 5,000 or such other amount as the State Government may by a general order notify in the Official Gazette.

(b) The purchasing registered dealer at this link in the chain of sales who claims to have made a subsequent sale to another registered dealer by transfer of documents of title to the goods, in respect of such claim under sub-section (2) of Section 6 shall furnish to the assessing authority the portion marked "original" of the Form E-II along with the original of the declaration in Form "C" received from the registered dealer to whom the sale is effected.

(3) The procedure prescribed in sub-rule (2) shall be followed in respect of all other subsequent sales by transfer of documents of title to the goods during the movement of such goods from one State to another effected by a registered dealer to another registered dealer and a certificate in Form E-II shall be used in respect of such sales.

(4) The procedure for the supply, use, custody, maintenance and submission of declaration forms prescribed in Rule 11 shall apply *mutatis mutandis* to the supply, use, custody, maintenance and submission of the certificates in Forms E-I and E-II:

Provided that in respect of claims of exemption for the sales effected during the financial year 1958-59 the certificates shall be submitted at any time before the final assessment of the claimant for the year:

Provided further that no fee shall be charged for the supply of forms of Certificate E-I and E-II."

III. In Form I, for the words—

"For purposes of manufacture and/or for use in the execution of a contract "occurring in column 8, the following shall be substituted, namely :—

"for use in the manufacture or processing
of goods for sale

or

for use in mining or
for use in the generation

or

distribution of electricity

or

any other form of power

or

for use in the packing of goods for sale/resale".

IV. In form II for item 3 the following shall be substituted:

"3. Balance—Turnover on inter State sales

	Rs.	nP.
Deduct		
(i) Subsequent sale of goods in the series of sales as defined in clauses (a) and/or (b) of Section 6 (2)		
(ii) Cost of freight, delivery or installation when such cost is separately charged".		

By order of the Governor,

K. K. RAMANKUTTY,

Revenue Secretary.